

Mr. Haley must know that it has been estimated by competent investigators that taxes are absorbing 25 per cent or more of the nation's earnings, that taxes on the products and processes of industry and trade constitute 25 to 30 per cent of the cost and price of the things comprising our standard of living. He should know that tariff taxes rank high among the taxes which enhance the cost and price of goods. Surely he knows that the whole vicious system of misplaced and larcenous taxes must be swept away, and the burden of the public revenue placed where it rightfully belongs—on the socially created rental value of the land. Certainly, he ought to know that, however desirable it may be to get rid of the whole thievish tax system all at once, we cannot do it that way. We must attack it wherever we can, and if the opportunity presents itself to attack the tariff, we should not let it go by.

Delawanna, N. J.

STEPHEN BELL.

NIGHTINGALE VS. BECKWITH

EDITORS LAND AND FREEDOM:

Mr. L. D. Beckwith of Stockton, California, is never done with attacking "Single Taxers" of the "Old School", and challenging their theories and methods. These charges have, in large measure, been ignored, but the time has now arrived when we "Old Timers" should defend ourselves against, (1) the calling of offensive names, e.g., "Marxians", (2) the assertion that we have not advanced since 1897, and (3) against fallacies propounded by Mr. Beckwith.

As for point No. 1, I have been for 50 years, and more, an active worker in the Cause having for its object the State Collection of Rent, the Repeal of all Taxation, and the restoration of Free Trade conditions. Because I also hold that under the operation of this policy, interest (on investments) will die a natural death, I am branded by Mr. Beckwith as a Marxian! The claim is that Marx opposed interest, therefore (whatever my grounds for opposing it) I am necessarily a Marxian. Now Beckwith and Marx agree on some points (I will prove this if called upon to do so), therefore Beckwith himself is a Marxian! This is very poor logic.

As for No. 2, the fact is that all the "Old Timers", and the new timers for that matter, repudiate some of George's theories, amongst others his theory of interest, and this shows that Mr. Beckwith is again in error. What Georgians today support Henry George in drawing a distinction between interest on "dead" capital and interest on "live" capital? George said that if interest had to do only with such things as planks and planes, "interest would be but the robbery of industry" (Progress and Poverty, page 129). As regards that theory I venture to say that all of the "Old Timers" have advanced since 1897.

Now for No. 3. Beckwith holds that land has not, and cannot have, any value. This I can refute with Euclidian precision, in 56 words as follows:

Brown goes to an island and makes a good living by using a portion of the land. Jones follows and finds he can only make a poor living by using the other land available to him. The difference between these two standards of living is RENT. Yet there are no social services rendered at the locations.

The simple and inescapable truth is that there are two factors in RENT, (a) services rendered at the location, (b) the natural quality, contour, climatic and other conditions, which give value to the land itself. These advantages may be obtained by the user of the land regardless of whether there are roads, railways, markets, fire services, police protection, water supply, sewerage, or any of the social services that community life calls forth. Let Mr. Beckwith deal with the Brown-Jones illustration above—if he can!

Another question relates to the step-by-step method of State Collection of Rent. Mr. Beckwith states dogmatically that this plan is impossible, or at best impracticable. Again he is in error. We know, of course, that if a fixed percentage is written off the depreciating balance of an asset the asset value never entirely disappears. But merchants and business men (and I might add accountants, and I am one) know quite well that there is no difficulty in writing off the full value of any asset by the instalment system. All that is necessary is to calculate your percentage on the original, or full value, and this could be done in the case of land just as well as it can be done, and is done, in the case of plants or buildings. Again Mr. Beckwith is in error.

Auckland, New Zealand.

C. H. NIGHTINGALE.

EDITORS LAND AND FREEDOM:

Rogelio Casas Cadilla's article, "The Economy of Spain" calls to mind a news item in the *New York Times* of March 7: "Spain Orders Return of Land to Grantees". The peasants now on the land are to be allowed "to remain voluntarily as tenant farmers by paying a government approved compensation to the landowners". Although the distribution of land among the peasants by the Spanish Republic may have merely resulted in a multiplication of landlords, yet this step is still worse.

Malvern, Pa.

ELLEN WINSOR.

EDITORS LAND AND FREEDOM:

The article by George C. Winne, in the January-February issue, "Single Tax—A Misnomer", is very good, and I thoroughly agree with him. George's philosophy is a way of living, not a tax. His remedy to collect the economic rent produced by the combined work of society, to pay for our social services, is so simple once it is understood, that hesitation to accept it seems ridiculous.

Irvington, N. J.

ROBERT BLACKLOCK.

EDITORS LAND AND FREEDOM:

I would like to submit the following:

Land and its use is the foundation of our civilization.

Land and its use is the paramount economic problem of all time.

Land, sunshine and moisture constitute the source and sustenance of all life.

Land is the only natural element that is commercialized.

Land was created by, and belongs to, the Creator and to no one else.

Land and its possession is the principle cause of war and crime.

Land is the source of all wealth.

But land values are caused by, and increase with, the growth of the community, and should be drawn upon for the support of the community, to the exclusion of other taxes.

We cannot have a free country or free men as long as we permit private property in land.

Roslindale, Mass.

WALTER A. VERNEY.

EDITORS LAND AND FREEDOM:

The utter indifference of American Single Taxers to electoral reform cuts a deep rift between them and British Colonial Single Taxers. But the most indifferent must be moved by the reduction of one-half in the New York City crime rate since it has had for the very first time a decently honest electoral system in the Council. Above all, the great reaction in favor of Tammany last autumn (not regrettable) has left two-fifths of all the defeated leaders to form a strong and vigilant opposition. This is a blessing and shows the ethical value of Direct Legislation.

Bishops Stortford, England.

(Rev.) MERVYN J. STEWART.